



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Inventor:	Edward Riegelsberger	Examiner:	Andrew C. Flanders
Application No.:	09/385,181	Art Unit:	2644
Filed:	August 30, 1999	Docket No.:	ARELP103
Title:	SYSTEM AND METHOD FOR ADJUSTING DELAY OF AN AUDIO SIGNAL		

CERTIFICATE OF MAILING

I hereby certify that this correspondence is being deposited with the United States Postal Service as First Class Mail in a prepaid envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22312-1450 on: August 5, 2005.


Jennifer C. Gross

AMENDMENT B

Mail Stop AF
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

This is in response to the Office Action mailed April 20, 2005. The following amendments and remarks are respectfully submitted.